



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Cindy Evans Date Reviewed: August 29, 2000

Ancillary Document being reviewed (provide number and title): ETA 179.08.103 Credit Bureau Business, Charges For Credit Information, And The Retail Sales Tax.

Date last Issued: August 26, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-103 Time and place of sale.

Purpose of the document: To educate and inform taxpayers who provide credit information that the term "credit bureau business" encompasses all persons receiving income from furnishing credit information. The manner in which the information is secured is deemed immaterial.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
	X

Does the document provide information not currently in the rule?

Yes	No
X	



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

This excise tax advisory provides accurate information but it may no longer be considered useful information. Determination No. 89-89R, 13 WTD 9 (1993) provides a much more comprehensive explanation of and outlines in definitive terms what is encompassed by "credit bureau business" - information gathering, analysis, formatting and explanation, and dissemination.

Manager Action: Accepted recommendation Date: _____

Returned for further review Date: _____

Comments _____